

SCHWARTZER & MCPHERSON LAW FIRM
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Tel: (702) 228-7590 · Fax: (702) 892-0122

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Annette W. Jarvis, Utah Bar No. 1649
 Douglas M. Monson, Utah Bar No. 2293
 Steven C. Strong, Utah Bar No. 6340
 RAY QUINNEY & NEBEKER P.C.
 36 South State Street, Suite 1400
 P.O. Box 45385
 Salt Lake City, Utah 84145-0385
 Telephone: (801) 532-1500
 Facsimile: (801) 532-7543
 Email: ajarvis@rqn.com
 and
 Lenard E. Schwartzer, Nevada Bar No. 0399
 Jeanette E. McPherson, Nevada Bar No. 5423
 Schwartzer & McPherson Law Firm
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Telephone: (702) 228-7590
 Facsimile: (702) 892-0122
 E-Mail: bkfilings@s-mlaw.com
 Attorneys for Debtors

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED FUND,
 LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

**KPMG'S SUPPLEMENT TO ITS FIRST
 AND FINAL APPLICATION FOR
 AWARD OF PROFESSIONAL FEES OF
 KPMG LLP FOR THE PERIOD
 THROUGH MARCH 12, 2007**

In re:
 USA SECURITIES, LLC,
 Debtor.

Affects:

- ☒ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

KPMG LLP ("KPMG") hereby files this Supplement to its First and Final Application for Award of Professional Fees of KPMG LLP for the Period Through March 12, 2007 (the "Supplement"), whereby KPMG voluntarily agrees to reduce its pre-Effective Date fees by \$8,000.

BACKGROUND

On April 23, 2007, KPMG filed its First and Final Application for Award of Professional Fees of KPMG LLP for the Period Through March 12, 2007 (the "Original Application") (Docket No. 3550), seeking reimbursement for professional fees in the amount of \$94,374.00 for 361.2 hours of professional services rendered to the Debtors.

Included in the Original Application was a request for reimbursement of \$74,768.00 in fees for 289.6 hours of services rendered to the USA Capital First Trust Deed Fund, LLC estate (the "FTDF Estate"). Thereafter, KPMG received informal objections to the Original Application from the Official Committee of Equity Security Holders of USA Capital First Trust Deed Fund, LLC (the "FTDF Committee"). KPMG engaged in discussions with the FTDF Committee in order to resolve its concerns with the Original Application and, as a result, voluntarily agreed to reduce the amount of the fees for which it seeks reimbursement from the FTDF Estate by \$8,000. Thus KPMG now requests that it be reimbursed \$66,768.00 for services rendered to the FTDF Estate and a total of \$86,374 for services rendered to all of the Debtors combined.

With this voluntary reduction in the fees requested from the FTDF Estate, KPMG now requests that the Court authorize reimbursement of its pre-Effective Date fees in the amount of \$86,374.00 for the reasons set forth in the Original Application and this Supplement.

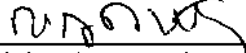
CONCLUSION

As outlined herein and in the Original Application, KPMG believes the services rendered assisted the Debtors in maximizing the value of the respective estates for the benefit of all creditors. Accordingly, KPMG believes that its services have been beneficial to the Debtors' estates and various interested parties thereby satisfying the requirements of Section 330. Wherefore, KPMG requests that the Court enter an order:

1. Allowing on a final basis total compensation to KPMG for professional services rendered to the Debtors pre-Effective Date in the amount of \$86,374.00.
2. Granting such other and further relief as this Court deems just and proper.

Respectfully submitted this 21st day of June, 2007.

KPMG LLP

BY: 
Richard S. Hartley
KPMG LLP
Suite 1500
15 W. South Temple
Salt Lake City, UT 84101

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2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 • Fax: (702) 892-0122